

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT
JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2013

TABLE OF CONTENTS

	<u>PAGE</u>
Independent Auditor's Report	1-3
<u>Basic Financial Statements</u>	4
Government-wide Financial Statements (GWFS)	
Statement of Net Position	5
Statement of Activities	6
Fund Financial Statements	
Balance Sheet – Governmental Funds	7
Reconciliation of the Governmental Funds' Balance Sheet to the Statement of Net Position	8
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	9-11
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	12
Notes to Basic Financial Statements	13-21
<u>REQUIRED SUPPLEMENTARY INFORMATION</u>	
Budgetary Comparison Schedule – General Fund	22-23
Budgetary Comparison Schedule – Hearing Officer Fund	24
Budgetary Comparison Schedule – Adult Drug Court Fund	25
<u>OTHER SUPPLEMENTARY INFORMATION (OPTIONAL)</u>	
General Fund -	26
Comparative Balance Sheet	27
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance	28-29
Special Revenue Funds	30
Hearing Officer Fund –	
Comparative Balance Sheet	31
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance	32
Adult Drug Court Fund –	
Comparative Balance Sheet	33
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance	34
Law Library Fund –	
Comparative Balance Sheet	35
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance	36

TABLE OF CONTENTS

	<u>PAGE</u>
Indigent Transcript Fund	
Comparative Balance Sheet	37
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance	38
FINS Fund	
Comparative Balance Sheet	39
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance	40
 <u>RELATED REPORTS</u>	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	41-42
Schedule of Findings and Responses	43-44
Schedule of Prior Year Findings	45

James L. Nicholson, Jr., CPA
G. Kenneth Pavy, II, CPA
Michael A. Roy, CPA
Lisa Trouille Manuel, CPA
Dana D. Quebedeaux, CPA



JOHN S. DOWLING & COMPANY
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

1
John S. Dowling, CPA
1904-1984
John Newton Stout, CPA
1936-2005
Chizal S. Fontenot, CPA
1955-2012

Retired

Harold Dupre, CPA
1996
Dwight Ledoux, CPA
1998
Joel Lanclos, Jr., CPA
2003
Russell J. Stelly, CPA
2005

INDEPENDENT AUDITOR'S REPORT

The Honorable Judges of the
Louisiana Twenty-seventh Judicial District
Judicial Expense Fund
Opelousas, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Louisiana Twenty-seventh Judicial District Judicial Expense Fund as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the Judicial Expense Fund's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

The Honorable Judges of the
Louisiana Twenty-seventh Judicial District
Judicial Expense Fund
Opelousas, Louisiana
Page 2

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Louisiana Twenty-seventh Judicial District Judicial Expense Fund, as of December 31, 2013 and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule on pages 22-25 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information


Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Louisiana Twenty-seventh Judicial District Judicial Expense Fund's basic financial statements. The other supplementary information on pages 26-40 is presented for the purpose of additional analysis and is not a required part of the basic financial statements.

The other supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

The Honorable Judges of the
Louisiana Twenty-seventh Judicial District
Judicial Expense Fund
Opelousas, Louisiana
Page 3

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 30, 2014, on our consideration of the Louisiana Twenty-seventh Judicial District Judicial Expense Fund's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Judicial Expense Fund's internal control over financial reporting and compliance.


Opelousas, Louisiana
June 30, 2014

BASIC FINANCIAL STATEMENTS

The Louisiana Twenty-seventh Judicial District Judicial Expense Fund's basic financial statements comprise the following three components:

Government-wide financial statements - provide readers with a broad overview of the Judicial Expense Fund's finances in a manner similar to a private sector business.

Fund financial statements - provide readers information with an emphasis on inflows and outflows of resources useful for making decisions in a budgetary context where the focus is on meeting the Judicial Expense Fund's near-term financial needs.

Notes to basic financial statements - provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
STATEMENT OF NET POSITION
DECEMBER 31, 2013

	<u>GOVERNMENTAL ACTIVITIES</u>
<u>ASSETS</u>	
Petty cash	\$ 34
Cash	264,239
Investments, at cost	948,829
Accrued interest receivable	691
Due from Clerk of Court	2,565
Due from Sheriff's Department	11,551
Due from Racino	9,402
Due from other governmental units	215,873
Utility deposit	20
Capital assets, net	231,516
<u>Total assets</u>	<u>1,684,720</u>
<u>LIABILITIES</u>	
Accounts payable	25,392
Payroll taxes payable	4,186
<u>Total liabilities</u>	<u>29,578</u>
<u>NET POSITION</u>	
Net investment in capital assets	231,516
Restricted for grant	584,777
Unrestricted	838,849
<u>Total net position</u>	<u>1,655,142</u>

The accompanying notes are an integral part of this statement.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2013

Functions/Programs	Expenses	Program Revenues		Net (Expenses)
		Charges for	Operating	Revenues
		Services	Grants and	Change in Net
			Contributions	Position
				Governmental
				Activities
<u>Governmental Activities</u>				
District Court	\$ 433,983	\$ 10,480	\$ 462,863	\$ 39,360
Hearing Officer	197,449	-	301,091	103,642
Drug Court	329,561	26,655	301,653	(1,253)
<u>Total governmental activities</u>	<u>960,993</u>	<u>37,135</u>	<u>1,065,607</u>	<u>141,749</u>
General Revenues				
Interest				5,338
Miscellaneous income				108
Other income				2,475
Gain/loss on disposal of capital assets				(628)
<u>Total general revenues</u>				<u>7,293</u>
Change in net position				149,042
Net position – January 1, 2013				<u>1,506,100</u>
Net position – December 31, 2013				<u>1,655,142</u>

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
 OPELOUSAS, LOUISIANA
 BALANCE SHEET – GOVERNMENTAL FUNDS
 DECEMBER 31, 2013

	GENERAL FUND	HEARING OFFICER FUND	ADULT DRUG COURT FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<u>ASSETS</u>					
Petty cash	\$ -	\$ -	\$ 34	\$ -	\$ 34
Cash	106,468	92,341	29,584	35,846	264,239
Investments, at cost	562,455	354,187	-	32,187	948,829
Accrued interest receivable	103	-	-	-	103
Due from Clerk of Court	2,130	-	-	435	2,565
Due from Sheriff's Department	11,551	-	-	-	11,551
Due from Racino	9,402	-	-	-	9,402
Due from other governmental units	7,000	27,130	25,192	-	59,322
Utility deposit	-	20	-	-	20
Due from other funds	-	-	-	1,279	1,279
<u>Total assets</u>	<u>699,109</u>	<u>473,678</u>	<u>54,810</u>	<u>69,747</u>	<u>1,297,344</u>
<u>LIABILITIES AND FUND BALANCES</u>					
<u>LIABILITIES</u>					
Accounts payable	\$ 19,484	\$ 1,906	\$ 1,814	\$ 2,188	\$ 25,392
Payroll taxes payable	1,501	-	2,685	-	4,186
Due to other funds	1,279	-	-	-	1,279
<u>Total liabilities</u>	<u>22,264</u>	<u>1,906</u>	<u>4,499</u>	<u>2,188</u>	<u>30,857</u>
<u>FUND BALANCES</u>					
Restricted	-	471,772	50,311	62,694	584,777
Committed	-	-	-	4,865	4,865
Unassigned	676,845	-	-	-	676,845
<u>Total fund balances</u>	<u>676,845</u>	<u>471,772</u>	<u>50,311</u>	<u>67,559</u>	<u>1,266,487</u>
<u>Total liabilities and fund balances</u>	<u>699,109</u>	<u>473,678</u>	<u>54,810</u>	<u>69,747</u>	<u>1,297,344</u>

The accompanying notes are an integral part of this statement.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUNDS' BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2013

Total fund balances for governmental funds at December 31, 2013		\$ 1,266,487
Cost of capital assets at December 31, 2013	\$ 450,575	
Less: Accumulated depreciation as of December 31, 2013	<u>(219,059)</u>	231,516
Certain revenues in the governmental funds are deferred because they are not collected within the prescribed time period after year-end. However, the revenues are included on the accrual basis used in the government-wide statements.		156,551
Additional accrued interest receivable on accrual basis		<u>588</u>
Net position at December 31, 2013		<u><u>1,655,142</u></u>

The accompanying notes are an integral part of this statement.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	GENERAL FUND	HEARING OFFICER FUND	ADULT DRUG COURT FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<u>REVENUES</u>					
Intergovernmental					
Court cost collections from					
Clerk of Court	\$ 27,998	\$ -	\$ -	\$ -	\$ 27,998
Sheriff's Department	195,016	-	-	-	195,016
Parish Government expense reimbursement	75,000	-	-	-	75,000
Grant from Louisiana Children's Cabinet	39,850	-	-	-	39,850
Racino revenue	58,828	-	-	-	58,828
Federal grants	-	-	28,986	-	28,986
State grants	-	301,091	221,714	1,440	524,245
Job readiness income	-	-	50,953	-	50,953
Parish Law Library collections					
from District Attorney	-	-	-	8,800	8,800
from Indigent Defender Board	-	-	-	8,498	8,498
Charges for services					
Indigent Fund collections					
Transcripts	-	-	-	5,142	5,142
Pro Bono revenue	-	-	-	5,338	5,338
Adult Drug Court Fund collections					
Probation fees	-	-	6,100	-	6,100
Urine analysis fees	-	-	20,555	-	20,555
Miscellaneous income	-	-	-	108	108
Interest income	3,388	1,716	-	169	5,273
Other income	2,475	-	-	-	2,475
<u>Total revenues</u>	<u>402,555</u>	<u>302,807</u>	<u>328,308</u>	<u>29,495</u>	<u>1,063,165</u>

Continued on next page.

The accompanying notes are an integral part of this statement.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2013

	GENERAL FUND	HEARING OFFICER FUND	ADULT DRUG COURT FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<u>EXPENDITURES</u>					
Judicial					
Current operating					
Insurance	\$ -	\$ -	\$ 2,291	\$ -	\$ 2,291
Office supplies	21,112	5,178	15,872	53	42,215
Transcripts	33,353	-	-	2,707	36,060
Minute clerks	-	20,100	-	-	20,100
Law material	8,340	125	-	25,699	34,164
Pro Bono fees	-	-	-	6,000	6,000
Professional services	19,432	77,803	4,200	-	101,435
Miscellaneous	2,084	-	-	76	2,160
Licensing fee	1,625	-	1,625	-	3,250
Wages	118,794	86,734	192,883	-	398,411
Contract labor	20,650	-	-	100	20,750
Payroll taxes	10,903	1,314	14,627	-	26,844
Seminars	2,463	1,116	3,922	-	7,501
Telephone	14,080	1,446	1,639	1,440	18,605
Equipment maintenance	-	-	5,279	-	5,279
Internet	1,407	-	-	-	1,407
Dues and subscriptions	1,668	600	-	-	2,268
FINS expense	40,650	-	-	-	40,650
Travel	769	-	606	-	1,375

Continued on next page.

The accompanying notes are an integral part of this statement.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2013

	GENERAL FUND	HEARING OFFICER FUND	ADULT DRUG COURT FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<u>EXPENDITURES - (CONTINUED)</u>					
Utilities	\$ -	\$ -	\$ 6,579	\$ -	\$ 6,579
Rent	-	-	15,600	-	15,600
Adult treatment expense	-	-	7,800	-	7,800
Drug testing expense	-	-	52,553	-	52,553
Leases	7,703	-	510	-	8,213
Security	6,967	-	-	-	6,967
Computer services	55,826	1,276	-	-	57,102
Capital outlay	15,783	9,285	6,502	-	31,570
<u>Total expenditures</u>	<u>383,609</u>	<u>204,977</u>	<u>332,488</u>	<u>36,075</u>	<u>957,149</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>					
<u>OVER (UNDER) EXPENDITURES</u>	<u>18,946</u>	<u>97,830</u>	<u>(4,180)</u>	<u>(6,580)</u>	<u>106,016</u>
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers in (out)	(8,498)	-	-	8,498	-
<u>Total other financing sources (uses)</u>	<u>(8,498)</u>	<u>-</u>	<u>-</u>	<u>8,498</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>10,448</u>	<u>97,830</u>	<u>(4,180)</u>	<u>1,918</u>	<u>106,016</u>
<u>FUND BALANCES, beginning of year</u>	<u>666,397</u>	<u>373,942</u>	<u>54,491</u>	<u>65,641</u>	<u>1,160,471</u>
<u>FUND BALANCES, end of year</u>	<u>676,845</u>	<u>471,772</u>	<u>50,311</u>	<u>67,559</u>	<u>1,266,487</u>

The accompanying notes are an integral part of this statement.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2013

Total net change in fund balances for the year ended December 31, 2013 per Statement of Revenues, Expenditures and Changes in Fund Balances		\$106,016
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	\$31,570	
Depreciation expense for year ended December 31, 2013	<u>(35,414)</u>	(3,844)
Book value of capital asset disposals		(628)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds		47,433
Difference between accrued interest receivable on modified accrual basis versus accrual basis		<u>65</u>
<u>Total changes in net position for the year ended</u> <u>December 31, 2013 per Statement of Activities</u>		<u><u>149,042</u></u>

The accompanying notes are an integral part of this statement.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic financial statements of the Louisiana Twenty-seventh Judicial District Judicial Expense Fund have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in the subsequent subsection of this note.

A. FINANCIAL REPORTING ENTITY

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of another entity for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the parish government to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the parish government.
2. Organizations for which the parish government does not appoint a voting majority but are fiscally dependent on the parish government.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Governmental Accounting Standards Board Statement No. 14 also states that a special purpose government is fiscally independent if it has the ability to complete certain essential fiscal events without substantive approval by a primary government. A special purpose government is fiscally independent if it has the authority to do all three of the following:

- a. Determine its budget without another government having the authority to approve and modify that budget.
- b. Levy taxes or set rates or charges without approval by another government.
- c. Issue bonded debt without approval by another government.

The Louisiana Twenty-seventh Judicial District Judicial Expense Fund was created by state statute individually and is governed by the four independently elected district judges. The Judicial Expense Fund is a special purpose government which is fiscally independent and therefore is not a component unit of any other governmental unit, including the parish government. The Judicial Expense Fund is fiscally independent because,

- a. The judges determine the budget for the Judicial Expense Fund and no other government has the authority to approve and/or modify the budget.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. FINANCIAL REPORTING ENTITY (Continued)

- b. The judges determine the amount of court costs to be levied in civil and criminal cases.
- c. The state statute which created the Judicial Expense Fund cite the type of expenditures which can be made out of the Fund and the judges determine these expenditures.

B. BASIS OF PRESENTATION

Government-wide Financial Statements (GWFS). The Statement of Net Position and the Statement of Activities display information on all of the nonfiduciary activities of the Louisiana Twenty-seventh Judicial District Judicial Expense Fund. They include all funds of the reporting entity. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Fiduciary funds are not included in the GWFS.

The Statement of Activities demonstrates the degree in which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are specifically associated with a program or function, and therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operation or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements. Fund financial statements of the Louisiana Twenty-seventh Judicial District Judicial Expense Fund are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements report detailed information about the Louisiana Twenty-seventh Judicial District Judicial Expense Fund. As a general rule, interfund eliminations are not made in the fund financial statements.

The various funds of the Louisiana Twenty-seventh Judicial District Judicial Expense Fund are classified as governmental funds. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Judicial District or meets the following criteria:

- 1. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least ten percent of the corresponding total for all funds of that category or type; and
- 2. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise funds are at least five percent of the corresponding total for all governmental and enterprise funds combined.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION (Continued)

The Louisiana Twenty-seventh Judicial District Judicial Expense Fund reports the following major governmental funds:

The General Fund is the general operating fund of the Louisiana Twenty-seventh Judicial District Judicial Expense Fund. It accounts for all financial resources, except those required to be accounted for in other funds.

The Hearing Officer Fund accounts for revenues and expenditures for the enforcement of child support services.

The Adult Drug Court Fund accounts for revenues and expenditures for the treatment and supervision of drug offenders as an alternative to a prison sentence.

Additionally, the Louisiana Twenty-seventh District Judicial Expense Fund reports the following fund type.

Governmental Fund

Special Revenue Funds. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purpose.

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

The fund financial statements utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

The government-wide financial statements utilize an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position and financial position. All assets and liabilities (whether current or noncurrent) associated with their activities are reported.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transaction are recognized when the exchange takes place.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (Continued)

Basis of Accounting (Continued)

In the fund financial statements, governmental funds and agency funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when "measurable and available." Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting.

Revenues

Revenues consist primarily of court costs, grants, entitlements, or shared revenues.

Expenditures

Purchases of various operating supplies are regarded as expenditures at the time purchased, and inventories of such supplies, if any, are not recorded as assets at the close of the year, unless material. Expenditures for insurance and similar services which extend over more than one accounting period are accounted for as expenditures of the period of acquisition.

D. ENCUMBRANCES

The Louisiana Twenty-seventh Judicial District Judicial Expense Fund does not employ the encumbrance system of accounting.

E. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

F. CASH AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Under state law, the Judicial Expense Fund may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 and the Judicial Expense Fund's investment policy. If the original maturities of investments exceed 60 days, they are classified as investments; however, if the original maturities are 60 days or less, they are classified as cash.

Investments are stated at cost or amortized cost, which approximates fair value.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. RECEIVABLES AND PAYABLES

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds." Short-term interfund loans are reported as "interfund receivables and payables." Long-term interfund loans (non-current portion) are reported as "advances from and to other funds". Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position.

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include amounts due from the Clerk of Court, the Sheriff's Department, the Racino, and other governmental units.

Receivables are included in the fund financial statements if they are both measurable and available. Revenues are recorded when earned only if paid within 60 days since they would be considered both measurable and available.

H. CAPITAL ASSETS

In the government-wide financial statements, capital assets are capitalized at historical cost, or estimated historical cost if actual is unavailable. Donated assets are recorded at their estimated fair value at the date of donation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Other structures and improvements	10-20 years
Equipment and furniture	5-20 years

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

In the fund financial statements, capital assets used in governmental fund operations are accounted for as facilities acquisition and construction expenditures of the governmental fund upon acquisition. The Louisiana Twenty-seventh Judicial District Judicial Expense Fund does not have public domain or infrastructure outlays. Interest costs on fixed assets have not been incurred. Capital assets consist of acquisitions since 1987 for the Parish Law Library and equipment. Prior to 1987, the cost of the Parish Law Library was accounted for on the books of the Police Jury.

I. COMPENSATED ABSENCES

The Judicial Expense Fund does not provide its employees with accumulated vacation or sick leave.

J. RETIREMENT

The Judicial Expense Fund's employees contribute to the Social Security System.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. BUDGETS AND BUDGETARY ACCOUNTING

The Louisiana Twenty-seventh Judicial District adopted budgets for its General Fund and Special Revenue Funds as required by state law. The budgetary practices included public notice of the proposed budgets, public inspection of the proposed budgets, and a public hearing on the budgets prior to adoption.

Any amendments involving the transfer of monies from one function to another or increases in expenditures at the functional level must be approved by the four judges of the Louisiana Twenty-seventh Judicial District. All budget amounts which are not expended, or obligated through contracts, lapse at year-end.

The General and Special Revenue Funds' budgets were adopted and amended on a basis consistent with generally accepted accounting principles (GAAP). The budgeted amounts of the General Fund and Special Revenue Funds presented in the accompanying financial statements are in the original adopted budget and subsequently adopted amendments.

L. EQUITY CLASSIFICATIONS

In the government-wide statements, equity is classified as net position and displayed in three components:

1. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted net position - Consist of net position with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
3. Unrestricted net position - All other net position that do not meet the definition of "restricted" or "net investment in capital assets".

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance reports aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned and unassigned.

1. Restricted – Reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
2. Committed – Consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the Judges – the government's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the Judges remove the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
 OPELOUSAS, LOUISIANA
 NOTES TO BASIC FINANCIAL STATEMENTS
 DECEMBER 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. EQUITY CLASSIFICATIONS (Continued)

3. Assigned – Reflects the amounts constrained by the District's "intent" to be used for specific purposes, but are neither restricted nor committed. The Judges have the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.
4. Unassigned – This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

The Judicial Expense Fund considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the Judicial Expense Fund would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

M. OTHER POST-EMPLOYMENT BENEFITS (OPEB)

The Judicial Expense Fund does not provide any post-employment benefits to retirees and therefore is not required to report under GASB Statement No. 45, Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions.

2. CASH AND INVESTMENTS

Cash consists of cash on hand, demand deposits, and savings accounts. At December 31, 2013, the carrying amount of the Judicial Expense Fund's cash was \$264,273 and the carrying amounts of investments, which consisted of certificates of deposit was \$948,829.

Under state law, the bank balances of cash and investments (certificates of deposit) must be secured by federal deposit insurance or the pledge of securities owned by the bank(s). The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank(s). These securities are held in the name of the pledging bank(s) in a holding or custodial bank(s).

At December 31, 2013, the Judicial Expense Fund had \$1,243,739 in bank deposits. These deposits are secured from risk by \$1,128,558 of federal deposit insurance and \$115,181 of pledged securities held by the custodial bank(s) in the name of the bank(s).

Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, RS 39:1229 imposes a statutory requirement on the custodial bank(s) to advertise and sell the pledged securities within 10 days of being notified by the court that the bank(s) has failed to pay deposited funds upon demand.

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for time and savings accounts (including NOW accounts) and \$250,000 for demand deposit accounts (interest bearing and non-interest bearing).

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
 OPELOUSAS, LOUISIANA
 NOTES TO BASIC FINANCIAL STATEMENTS
 DECEMBER 31, 2013

3. INTERFUND RECEIVABLES AND PAYABLE

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds" in the fund financial statements. In the government-wide financial statements, interfund receivables and payables are eliminated within the governmental activities. All of these accounts are expected to be repaid within one year from the date of the financial statements. Interfund receivables and payables in the fund financial statements are as follows:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ -	\$ 1,279
Special Revenue Fund:		
Law Library Fund	<u>1,279</u>	<u>-</u>
	<u>1,279</u>	<u>1,279</u>

4. TRANSFERS IN AND OUT

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ -	\$ 8,498
Special Revenue Fund:		
Law Library Fund	<u>8,498</u>	<u>-</u>
	<u>8,498</u>	<u>8,498</u>

Transfers are used to (a) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and to (b) use unrestricted revenues collected in one fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

5. CAPITAL ASSETS

Capital assets and depreciation activity, as of and for the year ended December 31, 2013, for the Louisiana Twenty-seventh Judicial District Judicial Expense Fund are as follows:

	Balance 1/1/2013	Additions	Deductions	Balance 12/31/2013
Governmental Activities				
Other structures and improvements	\$ 73,251	\$ -	\$ -	\$ 73,251
Equipment and furniture	362,356	31,570	16,602	377,324
<u>Total at historical cost</u>	<u>435,607</u>	<u>31,570</u>	<u>16,602</u>	<u>450,575</u>
Accumulated depreciation				
Other structures and improvements	(57,046)	(3,418)	-	(60,464)
Equipment and furniture	(142,573)	(31,996)	(15,974)	(158,595)
<u>Total accumulated depreciation</u>	<u>(199,619)</u>	<u>(35,414)</u>	<u>(15,974)</u>	<u>(219,059)</u>
Governmental Activities				
Capital assets, net	<u>235,988</u>	<u>(3,844)</u>	<u>628</u>	<u>231,516</u>

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2013

6. COMPENSATION

The judges do not receive compensation from the Louisiana Twenty-seventh Judicial District Judicial Expense Fund.

7. LEASE COMMITMENTS

Commitments under operating lease arrangements for copy machines provide for future minimum rental payments as follows:

2014	\$ 6,254
2015	4,585
2016	1,794
2017	<u>559</u>
<u>Total</u>	<u>13,192</u>

Rental expenditures incurred for the year ended December 31, 2013 were \$7,703.

8. SUBSEQUENT EVENTS

Subsequent events were evaluated through June 30, 2014, which is the date the financial statements were available to be issued. As of June 30, 2014, there were no subsequent events noted.

9. FUND BALANCE CONSTRAINTS

The constraints on fund balance as listed in aggregate in the Statement of Revenues, Expenditures, and Changes in Fund Balances are detailed according to balance classification and fund.

	<u>General Fund</u>	<u>Hearing Officer Fund</u>	<u>Adult Drug Court Fund</u>	<u>Other Governmental Funds</u>
Fund Balances:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	471,772	50,311	62,694
Committed	-	-	-	4,865
Assigned	-	-	-	-
Unassigned	<u>676,845</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Total fund balances</u>	<u>676,845</u>	<u>471,772</u>	<u>50,311</u>	<u>67,559</u>

10. DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at December 31, 2013 consisted of the following:

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Parish Government	\$ 163,551	\$ -
Louisiana Supreme Court	-	19,388
Louisiana Workforce Commission	-	5,804
Louisiana Department of Social Services	<u>-</u>	<u>27,130</u>
<u>Totals</u>	<u>163,551</u>	<u>52,322</u>

REQUIRED SUPPLEMENTARY INFORMATION

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>BUDGET</u>			<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>FAVORABLE</u>
				<u>(UNFAVORABLE)</u>
<u>REVENUES</u>				
Intergovernmental				
Court cost collections from				
Clerk of Court	\$ 30,000	\$ 28,116	\$ 27,998	\$ (118)
Sheriff's Department	225,000	207,204	195,016	(12,188)
Parish Government	60,000	99,600	75,000	(24,600)
Grant from Louisiana Children's				
Cabinet	35,000	34,185	39,850	5,665
Racino revenue	62,000	60,216	58,828	(1,388)
Interest income	700	848	3,388	2,540
Other income	-	-	2,475	2,475
<u>Total revenues</u>	<u>412,700</u>	<u>430,169</u>	<u>402,555</u>	<u>(27,614)</u>
<u>EXPENDITURES</u>				
Judicial				
Current operating				
Office supplies	20,000	23,142	21,112	2,030
Lease	9,000	8,412	7,703	709
Security	10,000	8,360	6,967	1,393
Transcripts	38,500	32,398	33,353	(955)
Law material	15,000	22,407	8,340	14,067
Professional services	32,000	24,086	19,432	4,654
Miscellaneous	3,500	451	2,084	(1,633)
Wages	130,000	121,684	118,794	2,890
Payroll taxes	10,000	9,538	10,903	(1,365)
Seminars	2,000	6,094	2,463	3,631
Telephone	19,000	18,454	14,080	4,374
Equipment maintenance	1,500	-	-	-
Internet	1,000	960	1,407	(447)
Travel	12,000	11,454	769	10,685
Dues and subscriptions	200	-	1,668	(1,668)
Contract labor	12,500	12,600	20,650	(8,050)

Continued on next page.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGETARY COMPARISON SCHEDULE (CONTINUED)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>EXPENDITURES - (CONTINUED)</u>				
Licensing fee	\$ 1,000	\$ -	\$ 1,625	\$ (1,625)
Computer services	15,000	45,157	55,826	(10,669)
Librarian services	3,000	3,000	-	3,000
FINS expense	42,000	40,650	40,650	-
Capital outlay	20,000	24,000	15,783	8,217
<u>Total expenditures</u>	<u>397,200</u>	<u>412,847</u>	<u>383,609</u>	<u>29,238</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>15,500</u>	<u>17,322</u>	<u>18,946</u>	<u>1,624</u>
<u>OTHER FINANCING USES</u>				
Transfers out	(7,200)	(8,200)	(8,498)	(298)
<u>Total other financing uses</u>	<u>(7,200)</u>	<u>(8,200)</u>	<u>(8,498)</u>	<u>(298)</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>8,300</u>	<u>9,122</u>	<u>10,448</u>	<u>1,326</u>
<u>FUND BALANCE, beginning of year</u>			<u>666,397</u>	
<u>FUND BALANCE, end of year</u>			<u>676,845</u>	

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGETARY COMPARISON SCHEDULE
HEARING OFFICER FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>BUDGET</u>			<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>REVENUES</u>				
State grants	\$ 275,000	\$ 268,605	\$ 301,091	\$ 32,486
Interest income	500	1,770	1,716	(54)
<u>Total revenues</u>	<u>275,500</u>	<u>270,375</u>	<u>302,807</u>	<u>32,432</u>
<u>EXPENDITURES</u>				
Judicial				
Current operating				
Office supplies	5,500	4,708	5,178	(470)
Minute clerks	18,000	19,800	20,100	(300)
Law material	500	150	125	25
Professional services	5,000	5,883	77,803	(71,920)
Miscellaneous	500	-	-	-
Wages	160,000	159,845	86,734	73,111
Payroll taxes	7,000	2,295	1,314	981
Seminars	1,500	1,340	1,116	224
Telephone	4,000	1,816	1,446	370
Dues and subscriptions	700	720	600	120
Repairs and maintenance	500	-	-	-
Computer services	-	-	1,276	(1,276)
Capital outlay	-	11,206	9,285	1,921
<u>Total expenditures</u>	<u>203,200</u>	<u>207,763</u>	<u>204,977</u>	<u>2,786</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>72,300</u>	<u>62,612</u>	<u>97,830</u>	<u>35,218</u>
<u>FUND BALANCE</u> , beginning of year			<u>373,942</u>	
<u>FUND BALANCE</u> , end of year			<u>471,772</u>	

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGETARY COMPARISON SCHEDULE
ADULT DRUG COURT FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>BUDGET</u>			<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>FAVORABLE</u>
				<u>(UNFAVORABLE)</u>
<u>REVENUES</u>				
Intergovernmental				
Federal grants	\$ 40,000	\$ 29,636	\$ 28,986	\$ (650)
State grants	200,000	224,118	221,714	(2,404)
Job readiness income	70,000	43,067	50,953	7,886
Charges for services				
Probation fees	7,000	6,072	6,100	28
Urine analysis fees	15,000	21,738	20,555	(1,183)
<u>Total revenues</u>	<u>332,000</u>	<u>324,631</u>	<u>328,308</u>	<u>3,677</u>
<u>EXPENDITURES</u>				
Judicial				
Current operating				
Wages	180,000	170,104	192,883	(22,779)
Equipment maintenance	8,000	6,946	5,279	1,667
Equipment and furniture	-	-	510	(510)
Utilities	6,500	6,680	6,579	101
Adult treatment expense	35,000	29,587	7,800	21,787
Drug testing expense	50,000	62,565	52,553	10,012
Office supplies	12,000	22,480	15,872	6,608
Payroll taxes	15,000	14,521	12,102	2,419
Rent	20,000	15,600	15,600	-
Seminars	5,000	8,293	3,922	4,371
Telephone	2,000	1,780	1,639	141
Professional services	5,000	4,200	4,200	-
Insurance	3,000	1,292	4,816	(3,524)
Licensing fee	-	-	1,625	(1,625)
Travel	-	-	606	(606)
Miscellaneous	1,200	-	-	-
Capital outlay	-	-	6,502	(6,502)
<u>Total expenditures</u>	<u>342,700</u>	<u>344,048</u>	<u>332,488</u>	<u>11,560</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>(10,700)</u>	<u>(19,417)</u>	<u>(4,180)</u>	<u>15,237</u>
<u>FUND BALANCE</u> , beginning of year			<u>54,491</u>	
<u>FUND BALANCE</u> , end of year			<u>50,311</u>	

OTHER SUPPLEMENTARY INFORMATION (OPTIONAL)

GENERAL FUND

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund. The General Fund has a greater number and variety of revenue sources than any other fund, and its resources normally finance a wider range of activities. The resources of the General Fund are ordinarily largely expended and replenished on an annual basis.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE BALANCE SHEET - GENERAL FUND
DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash	\$ 106,468	\$ 86,887
Investments, at cost	562,455	559,035
Accrued interest receivable	103	168
Due from Clerk of Court	2,130	1,808
Due from Sheriff's Department	11,551	15,048
Due from Racino	9,402	9,674
Due from other governmental units	7,000	17,800
<u>Total assets</u>	<u>699,109</u>	<u>690,420</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 19,484	\$ 21,362
Payroll taxes payable	1,501	1,382
Due to other funds	1,279	1,279
<u>Total liabilities</u>	<u>22,264</u>	<u>24,023</u>
<u>FUND BALANCE</u>		
Unassigned	676,845	666,397
<u>Total fund balance</u>	<u>676,845</u>	<u>666,397</u>
<u>Total liabilities and fund balance</u>	<u>699,109</u>	<u>690,420</u>

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
GENERAL FUND
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>REVENUES</u>		
Intergovernmental		
Court cost collections from		
Clerk of Court	\$ 27,998	\$ 30,883
Sheriff's Department	195,016	205,753
Parish Government	75,000	36,390
Grant from Louisiana Children's Cabinet	39,850	38,838
Racino revenue	58,828	63,396
Interest income	3,388	4,893
Other income	2,475	7,961
<u>Total revenues</u>	<u>402,555</u>	<u>388,114</u>
<u>EXPENDITURES</u>		
Judicial		
Current operating		
Office supplies	21,112	20,705
Lease	7,703	7,916
Security	6,967	10,357
Transcripts	33,353	36,013
Law material	8,340	9,569
Professional services	19,432	24,456
Miscellaneous	2,084	2,043
Wages	118,794	119,345
Payroll taxes	10,903	9,778
Seminars	2,463	1,314
Telephone	14,080	23,169
Equipment maintenance	-	1,109
Internet	1,407	1,369
Travel	769	4,893
Dues and subscriptions	1,668	1,693
Contract labor	20,650	17,325
License fees	1,625	1,885
Computer services	55,826	35,328
FINS expense	40,650	40,650
Capital outlay	15,783	90,883
<u>Total expenditures</u>	<u>383,609</u>	<u>459,800</u>

Continued on next page.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE (CONTINUED)
GENERAL FUND
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>		
<u>OVER (UNDER) EXPENDITURES</u>	<u>\$ 18,946</u>	<u>\$ (71,686)</u>
<u>OTHER FINANCING USES</u>		
Transfers out	<u>(8,498)</u>	<u>(7,668)</u>
Total other financing uses	<u>(8,498)</u>	<u>(7,668)</u>
<u>NET CHANGE IN FUND BALANCE</u>	10,448	(79,354)
<u>FUND BALANCE</u> , beginning of year as previously reported	666,397	725,551
<u>PRIOR PERIOD ADJUSTMENT</u>	<u>-</u>	<u>20,200</u>
<u>FUND BALANCE</u> , end of year	<u><u>676,845</u></u>	<u><u>666,397</u></u>

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for resources legally restricted to expenditures for particular purposes.

The Hearing Officer Fund accounts for revenues and expenditures for the enforcement of child support services.

The Adult Drug Court Fund accounts for revenues and expenditures for the treatment and supervision of drug offenders as an alternative to a prison sentence.

The Law Library Fund accounts for the Law Library which is utilized and supported by the St. Landry Parish District Attorney, St. Landry Parish Indigent Defender Board and the Judicial Expense Fund.

The Indigent Transcript Fund accounts for revenues and expenditures in support of indigent defendants.

The FINS Fund accounts for revenues and expenditures to provide interagency social work services to assist children and families.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE BALANCE SHEET
MAJOR SPECIAL REVENUE FUND
HEARING OFFICER FUND
DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash	\$ 92,341	\$ 206,134
Investments, at cost	354,187	147,471
Due from other governmental units	27,130	23,593
Utility deposit	20	20
<u>Total assets</u>	<u>473,678</u>	<u>377,218</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 1,906	\$ 2,139
Payroll taxes payable	-	1,137
<u>Total liabilities</u>	<u>1,906</u>	<u>3,276</u>
<u>FUND BALANCE</u>		
Restricted for grant	471,772	373,942
<u>Total fund balance</u>	<u>471,772</u>	<u>373,942</u>
<u>Total liabilities and fund balance</u>	<u>473,678</u>	<u>377,218</u>

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
MAJOR SPECIAL REVENUE FUND
HEARING OFFICER FUND
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>REVENUES</u>		
State grants	\$ 301,091	\$ 290,757
Interest income	1,716	1,826
<u>Total revenues</u>	<u>302,807</u>	<u>292,583</u>
<u>EXPENDITURES</u>		
Judicial		
Current operating		
Office supplies	5,178	4,954
Law material	125	-
Minute clerks	20,100	18,000
Professional services	77,803	18,225
Miscellaneous	-	489
Wages	86,734	146,568
Payroll taxes	1,314	8,104
Seminars	1,116	1,463
Telephone	1,446	3,260
Dues and subscriptions	600	585
Computer services	1,276	2,712
Capital outlay	9,285	-
<u>Total expenditures</u>	<u>204,977</u>	<u>204,360</u>
<u>NET CHANGE IN FUND BALANCE</u>	97,830	88,223
<u>FUND BALANCE</u> , beginning of year	<u>373,942</u>	<u>285,719</u>
<u>FUND BALANCE</u> , end of year	<u>471,772</u>	<u>373,942</u>

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE BALANCE SHEET
MAJOR SPECIAL REVENUE FUND
ADULT DRUG COURT FUND
DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Petty cash	\$ 34	\$ 34
Cash	29,584	42,647
Due from other governmental units	<u>25,192</u>	<u>20,503</u>
<u>Total assets</u>	<u>54,810</u>	<u>63,184</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 1,814	\$ 6,200
Payroll taxes payable	<u>2,685</u>	<u>2,493</u>
<u>Total liabilities</u>	<u>4,499</u>	<u>8,693</u>
<u>FUND BALANCE</u>		
Restricted for grant	<u>50,311</u>	<u>54,491</u>
<u>Total fund balance</u>	<u>50,311</u>	<u>54,491</u>
<u>Total liabilities and fund balance</u>	<u>54,810</u>	<u>63,184</u>

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
MAJOR SPECIAL REVENUE FUND
ADULT DRUG COURT FUND
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>REVENUES</u>		
Intergovernmental		
Federal grants	\$ 28,986	\$ 34,000
State grants	221,714	202,796
Job readiness income	50,953	62,093
Charges for services		
Probation fees	6,100	6,555
Urine analysis fees	20,555	14,510
<u>Total revenues</u>	<u>328,308</u>	<u>319,954</u>
<u>EXPENDITURES</u>		
Judicial		
Current operating		
Wages	192,883	196,484
Equipment maintenance	5,279	5,278
Equipment and furniture	510	-
Utilities	6,579	5,815
Adult treatment expense	7,800	7,800
Drug testing expense	52,553	51,586
Office supplies	15,872	11,914
Payroll taxes	14,627	11,923
Rent	15,600	23,400
Seminars	3,922	2,355
Telephone	1,639	1,587
Professional services	4,200	4,200
Insurance	2,291	5,054
Licensing fee	1,625	1,625
Travel	606	3,141
Miscellaneous	-	43
Capital outlay	6,502	3,495
<u>Total expenditures</u>	<u>332,488</u>	<u>335,700</u>
<u>NET CHANGE IN FUND BALANCE</u>	(4,180)	(15,746)
<u>FUND BALANCE</u> , beginning of year as previously reported	54,491	89,471
<u>PRIOR PERIOD ADJUSTMENT</u>	-	(19,234)
<u>FUND BALANCE</u> , end of year	<u>50,311</u>	<u>54,491</u>

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUND
LAW LIBRARY FUND
DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash	\$ 5,774	\$ 5,605
Due from other funds	<u>1,279</u>	<u>1,279</u>
<u>Total assets</u>	<u>7,053</u>	<u>6,884</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 2,188	\$ 2,125
<u>Total liabilities</u>	<u>2,188</u>	<u>2,125</u>
 <u>FUND BALANCE</u>		
Committed	<u>4,865</u>	<u>4,759</u>
<u>Total fund balance</u>	<u>4,865</u>	<u>4,759</u>
 <u>Total liabilities and fund balance</u>	<u>7,053</u>	<u>6,884</u>

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUND
LAW LIBRARY FUND
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>REVENUES</u>		
Parish Law Library collections		
from District Attorney	\$ 8,800	\$ 8,498
from Indigent Defender Board	8,498	7,668
Interest income	9	7
<u>Total revenues</u>	<u>17,307</u>	<u>16,173</u>
<u>EXPENDITURES</u>		
Judicial		
Current operating		
Law material	25,699	25,791
<u>Total expenditures</u>	<u>25,699</u>	<u>25,791</u>
<u>DEFICIENCY OF REVENUES</u>		
<u>UNDER EXPENDITURES</u>	<u>(8,392)</u>	<u>(9,618)</u>
<u>OTHER FINANCING SOURCES</u>		
Transfers in	8,498	7,668
<u>Total other financing sources</u>	<u>8,498</u>	<u>7,668</u>
<u>NET CHANGE IN FUND BALANCE</u>	106	(1,950)
<u>FUND BALANCE, beginning of year</u>	<u>4,759</u>	<u>6,709</u>
<u>FUND BALANCE, end of year</u>	<u>4,865</u>	<u>4,759</u>

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND

OPELOUSAS, LOUISIANA
COMPARATIVE BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUND
INDIGENT TRANSCRIPT FUND
DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash	\$ 30,018	\$ 28,440
Investment, at cost	32,187	32,027
Due from Clerk of Court	<u>435</u>	<u>369</u>
<u>Total assets</u>	<u>62,640</u>	<u>60,836</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCE</u>		
Restricted	<u>62,640</u>	<u>60,836</u>
<u>Total fund balance</u>	<u>62,640</u>	<u>60,836</u>
<u>Total liabilities and fund balance</u>	<u>62,640</u>	<u>60,836</u>

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUND
INDIGENT TRANSCRIPT FUND
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>REVENUES</u>		
Transcripts	\$ 5,142	\$ 4,786
Pro Bono revenue	5,338	6,236
Interest income	160	255
<u>Total revenues</u>	<u>10,640</u>	<u>11,277</u>
<u>EXPENDITURES</u>		
Judicial		
Current operating		
Office supplies	53	-
Transcripts	2,707	2,609
Pro Bono fees	6,000	6,344
Bank charges	76	65
<u>Total expenditures</u>	<u>8,836</u>	<u>9,018</u>
<u>NET CHANGE IN FUND BALANCE</u>	1,804	2,259
<u>FUND BALANCE</u> , beginning of year	<u>60,836</u>	<u>58,577</u>
<u>FUND BALANCE</u> , end of year	<u>62,640</u>	<u>60,836</u>

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUND
FINS FUND
DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash	\$ 54	\$ 46
<u>Total assets</u>	<u>54</u>	<u>46</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for grant	54	46
<u>Total fund balance</u>	<u>54</u>	<u>46</u>
<u>Total liabilities and fund balance</u>	<u>54</u>	<u>46</u>

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUND
FINS FUND
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>REVENUES</u>		
State grants	\$ 1,440	\$ 24,039
Miscellaneous income	108	-
<u>Total revenues</u>	<u>1,548</u>	<u>24,039</u>
<u>EXPENDITURES</u>		
Judicial		
Current operating		
Insurance	-	499
Office supplies	-	1,031
Rent	-	8,413
Telephone	1,440	-
Food	-	3,085
Counseling expense	-	8,928
Professional services	-	7,140
Contract Services	100	800
<u>Total expenditures</u>	<u>1,540</u>	<u>29,896</u>
<u>NET CHANGE IN FUND BALANCE</u>	8	(5,857)
<u>FUND BALANCE</u> , beginning of year	<u>46</u>	<u>5,903</u>
<u>FUND BALANCE</u> , end of year	<u>54</u>	<u>46</u>

RELATED REPORTS

James L. Nicholson, Jr., CPA
 G. Kenneth Pavy, II, CPA
 Michael A. Roy, CPA
 Lisa Trouille Manuel, CPA
 Dana D. Quebedeaux, CPA



JOHN S. DOWLING & COMPANY
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dowling, CPA
 1904-1984
 John Newton Stout, CPA
 1936-2005
 Chizal S. Fontenot, CPA
 1955-2012

Retired

Harold Dupre, CPA
 1996
 Dwight Ledoux, CPA
 1998
 Joel Lanclos, Jr., CPA
 2003
 Russell J. Stelly, CPA
 2005

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
 OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
 MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
 PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Honorable Judges of the
 Louisiana Twenty-seventh Judicial District
 Judicial Expense Fund
 Opelousas, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Governmental Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Louisiana Twenty-seventh Judicial District Judicial Expense Fund, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the Louisiana Twenty-seventh Judicial District Judicial Expense Fund's basic financial statements, and have issued our report thereon dated June 30, 2014.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Louisiana Twenty-seventh Judicial District Judicial Expense Fund's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Louisiana Twenty-seventh Judicial District Judicial Expense Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the Louisiana Twenty-seventh Judicial District Judicial Expense Fund's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

To the Louisiana Honorable Judges of the
Louisiana Twenty-seventh Judicial District
District Judicial Expense Fund
Page 2

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Louisiana Twenty-seventh Judicial District Judicial Expense Fund's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under Government Auditing Standards and which are described in the accompanying schedule of findings and questioned costs as item 2013-1.

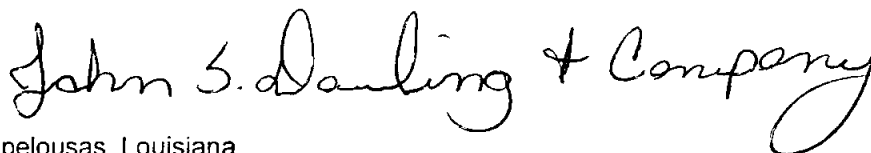
The Judicial Expense Fund's Response to Findings

The Judicial Expense Fund's response to the finding in our audit is described in the accompanying schedule of findings and questioned costs. The Judicial Expense Fund's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entities internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information of the judges and the appropriate regulatory agency and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

A handwritten signature in cursive script that reads "John S. Darling & Company". The signature is written in dark ink and is positioned above the printed name and date.

Opelousas, Louisiana
June 30, 2014

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2013

A. SUMMARY OF AUDIT RESULTS

1. We have audited the basic financial statements of the Louisiana Twenty-seventh Judicial District Judicial Expense Fund as of and for the year ended December 31, 2013, and have issued our report thereon dated June 30, 2014. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of OMB Circular A-133. Our audit of the financial statements as of December 31, 2013 resulted in an unqualified opinion.
2. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. One instance of noncompliance relating to the audit of the financial statements were reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
4. No management letter was issued for the Louisiana Twenty-seventh Judicial District Judicial Expense Fund as of and for the year ended December 31, 2013.
5. There is no single audit required under OMB Circular A-133.

B. FINDINGS – FINANCIAL STATEMENT AUDIT

Compliance and other Matters

2013-1 Budgeted Revenues Exceeded Actual Revenues by More Than Five Percent

Condition: Total budgeted revenues exceeded total actual revenues by \$27,614 in the General Fund which caused the percentage variance to be 6.4 percent.

Criteria: Louisiana Revised Statute (RS 39:1310-1311) states that the budget must be amended when budgeted revenues exceed actual revenues by more than five percent.

Cause: The budget was not properly amended to account for the decrease in revenues.

Effect: Although the budget was amended before the fiscal year-end, the budgeted revenues exceeded actual revenues by more than five percent.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2013

B. FINDINGS – FINANCIAL STATEMENT AUDIT (CONTINUED)

2013-1 Budgeted Revenues Exceeded Actual Revenues by More Than Five Percent
(Continued)

Recommendation: The Louisiana Twenty-seventh Judicial District should budget revenues more accurately in the future to reflect actual revenues.

Response: The Louisiana Twenty-seventh Judicial District will properly amend the budget in future years.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

N/A

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2013

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

2012-1 Budget Presentation

Corrective Action Taken.

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

N/A

SECTION III - MANAGEMENT LETTER

None

TWENTY-SEVENTH JUDICIAL DISTRICT
OF LOUISIANA
OPELOUSAS, LOUISIANA
70571-0868

DONALD W. HEBERT
JUDGE
DIVISION "D"

CORRECTIVE ACTION PLAN

P.O BOX 868
PH. (337) 948-0580
FAX (337) 948-9047

Louisiana Legislative Auditor

The Louisiana Twenty-Seventh Judicial District Judicial Expense Fund respectfully submits the following corrective action plan for the year ended December 31, 2013.

Name and address of independent public accounting firm: John S. Dowling & Company, P.O. Box 1549, Opelousas, LA 70571-1549.

Audit period: Year ended December 31, 2013

The findings from the 2013 audit report are discussed below. The findings are numbered consistently with the numbers assigned in the report.

FINDINGS - FINANCIAL STATEMENT AUDIT

2013-1 Budgeted Revenues Exceeded Actual Revenues by More Than Five Percent

Corrective Action Planned: The Louisiana Twenty-seventh Judicial District will properly amend the budget in future years to accurately reflect revenues.

Contact Person Responsible for Corrective Action: Donald W. Hebert, Judge

Anticipated Completion Date: December 31, 2014

FINDINGS- FEDERAL AWARD PROGRAMS AUDIT

None

FINDINGS - MANAGEMENT LETTER

No findings.

Sincerely yours,

